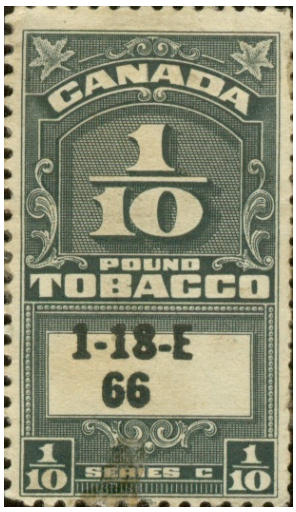
--- 1/10th Pound - “Tuckett Tobacco”, Hamilton —

As indicated by its hidden letters (E-I) the 1/10th pound stamp was one of the original pouch tobacco stamps from 1935. Prior to the First Wartime Budget of September 13th 1939 the *excise duty* on manufactured tobacco was 20¢ per pound. In the cancellation collection, “Tuckett Tobacco,” Hamilton, is first listed as using **RN-24** in June 1936.



RN-24 - 1/10th pound, perforated 11, coded **1-18-E / 66** by “Tuckett Tobacco” in June 1936

[RN-24]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1935	---	---	---	---	---	---	---	---	---	---	---	---
1936	---	---	---	---	---	66	76	---	96	106	---	---
1937	17	27	37	---	---	67	77	87	97	107	117	---
1938	18	28	38	---	58	68	---	88	98	108	118	128
1939	---	---	---	AJB	BJB	---	---	BJC	---	---	---	---

When the 1st Wartime Budget of September 1939 raised the *excise duty* on manufactured tobacco from 20¢ to 25¢ per pound, the companies decreased their package sizes. “Tuckett Tobacco” switched their pouch production to 2/21st pounds.

When the 2nd Wartime Budget of June 1940 increased the *excise duty* on manufactured tobacco from 25¢ to 35¢ per pound, the companies again reduced their package sizes. The 1/9th pound *pre-war* pouch, which had become 2/19th pounds in 1939, now became 1/10th pounds. The "Imperial Tobacco" plant in Granby became the major supplier under the 1940 Budget, and the only stamp in the "Tuckett Tobacco" collection is from April 1942.

RN-24 - 1/10th pound, perforated 11, coded **1-18-E / AMB** by "Tuckett Tobacco" in April 1942

[RN-24]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1942	---	---	---	**AMB**	**BMB**	---	---	---	---	---	---	---

When the Budget of June 1942 (maintaining the *excise duty* at 35¢ per pound) imposed an added *excise tax* of 1¢ per ounce, or fraction thereof, on manufactured tobacco "Tuckett Tobacco" surcharged **RN-24** with their tall E's 3 mm. three-line red Gothic **2¢ / EXCISE / TAX** as **RN-119**. The surcharge should lists with a 3½ mm. figure as **RN-119a**.

RN-119

RN-119a

RN-119

For general distribution under the 1942 Budget BABN surcharged the 1/10th pound **RN-24** with a three line 6 and 3 mm. red Gothic **2c. / EXCISE / TAX** as **RN-139**.

Most of the pouch tobacco stamps used by Tuckett Tobacco are trimmed *vertically imperforate* during the packaging process. Some, as illustrated below, occur without any vertical perforation, but are not listed as a variety by Lee Brandom. I would call this stamp **RN-139a**. They are full width and were supplied by BABN (perf 11 x imperforate).

RN-139 - **2c. / EXCISE / TAX** on 1/10th pound, perf 11, surcharged by BABN for the June 1942 Budget, coded **1-18-E / BOA** by "Tuckett Tobacco in February 1943

RN-139a - **2c. / EXCISE / TAX** on 1/10th pound, perf 11 x imperf, surcharged by BABN for the June 1942 Budget, coded **1-18-E / ANA** by "Tuckett Tobacco in January 1943

[RN-139]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1942	—	---	---	---	---	---	---	—	---	---	---	---
1943	**ANA**	**BOA**	---	---	---	---	---	---	---	---	---	---

For some unknown reason the code was changed. After beginning 1943 with the month letter **N**, the letter **O** was used for the subsequent months of 1943.

When the Budget of March 1943 doubled the *excise tax* to 2¢ per ounce (or fraction thereof) "Tuckett Tobacco" re-surcharged their *on-hand* sheets of **RN-139** as the company provisional **RN-170**. To keep production moving, sheets already prepared for use under the 1942 Budget, coded **1-18-E / COA** in March 1943 were *hand-stamped* with a sloppy 6 mm. light blue **4¢** as **RN-170a**, later in the week they were *stencilled* with **4¢** plus **1-18-E / COA** on top of **1-18-E / COA**. Finally undated copies were *stencilled* with **4¢** plus **1-18-E / COA**.

RN-170a

RN-170

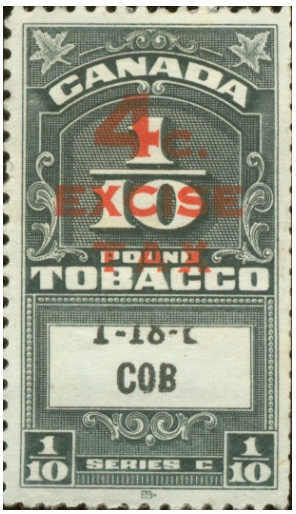
[RN-170]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1943	---	---	COA	AOB	---	---	---	---	---	---	---	---

At the same time BABN re-surcharged **RN-139** with a dark blue killer 7 mm. Gothic **4c.** as **RN-180**.

RN-180 - RN-139 re-surcharged **4c.** by BABN for the March 1943 Budget, coded **1-18-E / AOB** by "Tuckett Tobacco" in April 1943

[RN-180]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1943	---	---	---	AOB	---	---	---	---	—	---	---	---
1944	---	---	---	APB	---	---	---	---	---	---	—	---

For general distribution under the March 1943 Budget BABN surcharged the 1/10th pound RN-24 with their usual three-line red Gothic **4c. / EXCISE / TAX** as **RN-215**.



RN-215 - M-542 overprinted **4c. / EXCISE / TAX** by BABN for the March 1943 Budget,
coded **1-18-E / COB** by "Tuckett Tobacco" in June 1943

[RN-215]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1943	---	---	---	---	---	**COB**	---	---	---	---	---	---
1944	---	---	---	---	---	---	---	---	**CPC**	---	---	---
1945	---	---	---	---	---	---	---	---	---	---	---	---
1946	---	---	---	---	---	---	---	---	---	---	---	---
1947	---	---	---	---	---	---	---	---	---	---	---	**CVD**
1948	---	---	---	---	—	---	---	---	---	---	---	---

Apparently this was the *end of* coding for the 1/10th pound stamp from "Tuckett Tobacco". Post-1943 the major producer of the 1/10th pound size by "Imperial Tobacco" (their parent company) was the plant in Granby, Quebec.

File path is [c:\ CR - STAMPS \ RN_STAMPS \ POUCH \ 1935 - Series C \ 1-18E \ 1-10th pound],
in MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
November 24th 2013, JBH